

State of South Dakota

SEVENTY-SECOND SESSION
LEGISLATIVE ASSEMBLY, 1997

366A0082

SENATE BILL NO. 147

Introduced by: Senators Lange, Albers, and Shoener and Representatives Barker, Fiegen, and Schrempp

1 FOR AN ACT ENTITLED, An Act to revise the requirement for issuing property tax receipts.

2 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

3 Section 1. That § 10-21-7.4 be amended to read as follows:

4 10-21-7.4. The county treasurer is not required to provide a duplicate tax receipt pursuant
5 to § 10-21-14 for each tax payment made monthly pursuant to §§ 10-21-7.1 to 10-21-7.3,
6 inclusive. The county treasurer ~~shall~~ may provide a receipt for taxes paid when the entire year's
7 taxes are paid in full. The county treasurer shall provide a receipt if requested by any person who
8 has paid the entire year's taxes in full.

9 Section 2. That § 10-21-14 be amended to read as follows:

10 10-21-14. Each county treasurer shall make duplicate receipts for tax payments. One receipt
11 ~~shall~~ may be delivered to the person paying the taxes and the other shall, within one week, be
12 filed with the auditor. The auditor's copy of the receipt shall specify the property on which the
13 tax was assessed, the amount of taxes collected for state purposes including the levy for state
14 highways, the amount of each separate and distinct fund the tax is allocated to, and the years for
15 which any of the real property described ~~therein~~ has been sold for taxes and not redeemed, unless

1 the certificates for such tax sales are more than six years old.

2 Any county auditor who fails to enter upon any tax receipt the amount of taxes for state
3 purposes, or any county treasurer who fails to specify on the duplicate tax receipt the information
4 required by this section, is guilty of a Class 2 misdemeanor.

5 Section 3. That § 10-21-15 be amended to read as follows:

6 10-21-15. The county treasurer in collecting taxes shall collect the oldest tax first; and may
7 not issue ~~his a~~ receipt for the current year until all prior taxes are paid. The ~~possession~~ existence
8 of a tax receipt issued by the county treasurer ~~shall be~~ is conclusive evidence that all prior taxes
9 which are chargeable against the property ~~in such receipt~~ described in the receipt have been fully
10 paid and ~~shall be~~ constitutes a bar to the collection of any prior taxes ~~thereon~~ on the property,
11 unless otherwise stated in the receipt. Such statement in the receipt shall specifically identify the
12 tax, which is not to be barred by the receipt.